



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Mendocino
Ukiah, California**

**Date: June 6, 2003
Filing Ref: MEN04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2003-04 fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the 2001-02 fiscal year and as estimated costs for the 2003-04 fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|---|
| 1. Employee Fringe Benefits | 8. Garage |
| 2. Building Use Allowance | 9. County Counsel |
| 3. Other Operating Expense | 10. Unemployment Insurance (ISF) |
| 4. Information Services | 11. General Liability Insurance (ISF) |
| 5. Auditor-Controller | 12. Workers' Compensation Insurance (ISF) |
| 6. General Services | 13. Health Insurance (ISF) |
| 7. Buildings & Grounds | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF MENDOCINO

BY Meredith Ford
Meredith Ford

Assistant Auditor-Controller
Name

June 16, 2003
Date

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**

BY Michael J. Havey

Michael J. Havey, Chief
Bureau of Payments

June 19, 2003
Date

Negotiated by Michael Ramirez
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

County of Mendocino
Countywide Cost Allocation Plan
Allocated Cost by Department

Exhibit A

	Schedule 1 Building Use	Schedule 2 Equipment Use	Schedule 4 Information Services	Schedule 5 Administrator	Schedule 6 Auditor- Controller	Schedule 7 General Services	Schedule 8 Human Resources	Schedule 9 Buildings & Grounds	Schedule 10 Garage	Schedule 11 Treasurer- Tax Collector	Schedule 12 Retirement	Schedule 13 County Counsel	2001-02 Actual Cost	Roll Forward	2003-04 Claimable Costs
1010 Board of Supervisors	13,684	13,652	26,931	1,343	3,501	3,250	4,523	50,169	(100)	539	588	92,970	211,049	32,313	243,363
1120 Assessor	10,849	14,890	51,134	2,865	4,693	1,589	8,752	39,468	1,297	505	1,324	15,691	153,057	23,445	176,501
1410 Elections	2,549	6,974	12,429	307	3,258	1,210	4,236	9,269	0	671	147	6,105	47,155	17,313	64,468
1910 Engineering & Tech Assistance	633	6,553	11,408	1,464	2,600	1,475	3,580	0	7,432	354	442	0	35,941	13,719	49,661
1940 Miscellaneous	0	0	594	327	923	0	0	0	0	234	0	0	2,078	(2,192)	(114)
1941 Clerk-Recorder	11,362	8,392	30,987	663	4,940	1,358	2,192	41,337	0	1,306	471	2,520	105,528	6,715	112,244
1943 Micrographics	793	6,324	1,048	94	1,407	172	233	2,869	0	413	29	0	13,402	1,634	15,037
2010 Coordinated Courts	1,584	3,447	26,843	794	5,188	2,347	2,962	15,215	57	1,309	206	0	59,952	(1,855)	58,096
2012 AB733 Program			3,716		4,750					1,465			9,931	0	9,931
2060 Grand Jury	0	619	923	0	1,039	698	233	3,561	0	300	0	4,790	12,163	(9,365)	2,799
2070 District Attorney	17,746	32,309	116,124	5,981	11,947	5,611	19,265	104,977	(4,800)	1,569	1,736	495	312,961	9,028	321,989
2080 Public Defender	1,434	7,413	49,871	3,783	7,534	1,906	12,345	25,114	770	1,037	588	889	112,684	24,179	136,863
2085 Alternate Defender		1,005	10,576	1,120	1,921	356	1,864		0	300	177		17,319	4,242	21,561
2090 Child Support Services	20,092	3,256	130,408	4,836	98,784	9,670	13,404	22,465	(2,063)	28,670	1,088	1,233	331,844	90,078	421,921
2310 Sheriff	53,974	143,598	208,576	13,130	21,741	14,024	28,643	121,329	226,630	2,616	5,738	11,777	851,775	(46,742)	805,034
2510 Jail	211,459	11,216	10,549	8,955	15,124	11,802	26,282	367,310	15,173	1,706	2,442	638	682,655	45,130	727,786
2550 Juvenile Hall	74,409	5,063	19,842	3,398	9,213	2,490	19,448	118,886	1,853	1,213	1,059	0	256,874	17,459	274,332
2560 Probation Officer	6,069	17,118	124,033	6,050	13,442	3,277	16,900	64,066	11,146	2,075	2,060	4,186	270,422	96,184	366,605
2710 Agriculture	1,632	7,317	11,779	1,052	2,911	1,138	7,018	33,342	4,158	375	471	2,194	73,387	33,679	107,067
2830 Emergency Services	0	3,107	1,638	0	809	0	0	0	0	252	0	0	5,806	(841)	4,965
2851 Planning & Building Services	25,961	18,222	74,558	4,714	7,937	2,490	9,262	104,612	15,851	1,046	1,295	74,618	340,566	44,440	385,006
2860 Animal Control	6,376	13,727	20,619	1,366	6,398	3,854	11,910	48,829	15,812	1,151	442	25,469	155,953	50,189	206,142
2890 LAFCO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4010 Public Health	3,521	13,968	38,293	1,656	4,448	11,368	8,623	44,032	1,439	671	766	10,606	137,391	14,844	152,236
4011 Environmental Health	13,008	24,975	37,892	3,126	6,108	3,290	9,665	50,798	3,651	790	766	5,978	160,047	30,417	190,465
4012 Drug & Alcohol	814	14,830	74,231	5,926	13,275	7,503	21,675	18,557	(614)	1,924	1,501	2,800	162,422	62,921	225,343
4013 Public Health Nursing	2,820	9,087	40,924	2,513	5,303	942	6,444	34,710	3,171	823	766	0	107,503	17,578	125,080
4014 Public Health Lab	5,611	3,849	7,972	830	2,666	1,579	2,542	20,414	63	510	265	0	46,301	3,556	49,858
4016 Emergency Medical Services	342	1,280	4,905	81	1,465	1,039	233	5,469	32	419	59	0	15,324	1,768	17,093
4025 Employee Wellness	416	724	3,490	366	1,567	926	2,211	2,638	0	279	89	0	12,708	(1,438)	11,269
4050 Mental Health	47,981	13,699	13,070	20,184	39,505	16,083	92,694	69,741	10,493	4,340	5,032	21,715	354,517	123,954	478,471
4070 Hospital & Medical Services	0	138	247	0	315	(22)	0	0	24	98	29	0	829	123	952
4080 Public Health CCS	710	4,436	9,069	1,940	5,023	1,888	7,696	11,108	343	737	353	0	43,303	6,820	50,123
4510 Solid Waste	3,673	24,820	9,077	1,036	4,508	2,851	6,023	2,235	13,107	884	177	13,233	81,823	(14,345)	67,479
5010 Social Services	4,616	38,478	89,851	46,807	172,653	17,487	113,878	136,240	12,481	31,704	14,038	15,610	693,640	88,081	781,721
5510 Veterans Services	144	0	2,560	0	0	0	0	2,681	0	0	89	0	5,454	2,118	7,572
6210 Farm Advisor	801	2,354	5,505	389	1,703	782	3,308	21,942	2,792	281	177	0	40,035	11,682	51,716
7110 Museum	5,907	2,945	9,731	526	2,087	1,136	2,981	28,049	0	348	177	283	54,170	8,020	62,190
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3010 Public Works	14,891	43,771	66,929	10,915	26,406	9,789	37,220	88,041	4,819	4,133	5,944	29,120	341,978	65,882	407,861
3030 Storm Damage	0	0	89	0	114	0	0	0	0	35	0	0	238	(149)	89
County Airports	19,076	8,294	0	0	0	13	0	699	0	0	0	0	28,082	6,223	34,306
6110 Library	26,400	12,966	39,572	1,853	7,384	(79)	13,347	23,179	(1,437)	1,214	1,001	2,178	127,577	61,476	189,054
2840 Fish & Game	0	0	198	0	254	263	0	0	250	79	0	0	1,044	(536)	508
2313 Sheriff COPS	0	2,395	424	218	43	0	1,403	0	0	128	29	0	4,638	3,295	7,933
2511 Jail COPS	0	2,202	44	0	(103)	1,197	2,202	0	0	17	0	0	3,357	3,020	6,377
2561 Probation COPS		278	543	278	886	2,614	947			187	89		5,820	0	5,820
2314 AB443 Special Sheriff Fund			34	839	465				(265)	118			1,351	0	1,351
2861 Mobile Spray/Neuter			300		383	171				82			707	0	707
7111 Museum Bookstore			207		264					0			503	0	553
7112 Museum Special Projects			231		295					91			617	0	617
2315 Sheriff Special Projects			20		26					8			54	0	54
1942 Modernization			621		794	171				245			1,831	0	1,831
1121 Assessor Loan Program AB719			108	222	250	1,197				42			1,819	0	1,819
1122 Property Characteristics			61		78					24			163	0	163
125 Children & Families First			1,887		2,433	281	233			730		214	5,778	0	5,778
8010 Debt Service	0	0	70	0	89	0	0	0	0	27	0	0	186	49	235
145 LAFCO		309	131		167	253				51		(608)	303	(3,244)	(2,941)
2011 Coordinated Courts	50,749	4,987	44,712	0	35,298	11,451	24,997	338,884	94	7,490	2,580	3,246	524,468	(30,545)	493,923
326 Water Agency	604	1,781	6,982	347	1,054	280	920	5,800	301	224	29	1,752	20,073	4,061	24,135
327 Air Quality	0	1,033	15,197	1,098	2,757	943	2,652	0	(1,633)	464	295	(6,759)	16,047	(15,915)	132
377 County Fair	0	2,612	406	0	635	0	1,272	0	0	112	206	0	5,243	207	5,450
Other Special Districts	0	96	12,097	0	20,140	601	0	0	0	4,769	177	1,162	39,042	(4,697)	34,345
409 MTA	0	0	2,616	0	3,343	0	0	0	0	1,031	0	65	7,055	1,366	8,452
411 Medi-Cal Outreach		144	2,044	0	1,082	665	1,003	291	291	264	59		5,552	2,012	7,563
413 Workforce Investment Act	0	0	634	0	848	0	795	0	86	224	29	0	2,616	0	2,616
417 MCH - CPSP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
418 WIC	2,505	517	5,467	0	2,495	622	5,582	14,549	718	429	235	0	33,117	6,080	39,197
419 Maternal Child Health	348	276	4,726	0	1,327	423	2,068	6,774	536	282	206	0	16,966	49	17,016
420 Drug Court Partnership		276			74								350		

Fiscal 2003-04

County of Mendocino
Countywide Cost Allocation Plan
Allocated Cost by Department

Exhibit A

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423 California Wellness Grant	0	469	458	0	686	14	1,120	0	0	114	59	0	2,920	(6,842)	(3,923)
424 California Arts Council	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)	(2)
431 Substance Abuse & Crime Prev	0	841	4,526	0	1,011	61	1,386	0	136	232	177	0	8,370	0	8,370
434 Adolescent Family Life Program		278	4,633		1,198	(14)	1,933	1,980	1,021	240	118		11,385	1,985	13,370
436 Drug Court Programs			455		582				(210)				828	0	828
437 Drug Court			487		707		958		551	331	147		3,181	2,498	5,678
439 Rural Health Collaborative		95	1,455		236	3	0		0	73	0		1,863	1,520	3,382
448 Statutory Rape Prosecution			498		(1,497)	0	2,614		(258)	166	118		1,642	(539)	1,102
449 Child Abuser Verical Pros	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
453 Tobacco Education	0	192	5,696	0	870	196	842	0	(70)	223	89	0	8,037	1,504	9,542
454 BCCCP	0	48	3,327	0	1,050	(15)	465	0	0	283	29	0	5,187	679	5,866
455 Comp Pennatal Outreach	222	0	26	0	48	0	170	1,980	0	0	0	0	2,446	(1,577)	869
457 Special Emphasis Victims		228	514		435	27	932		(732)	174	147		1,725	(703)	1,022
463 Marijuana Suppression	0	278	2,562	0	(2,074)	45	1,350	0	(2,184)	257	89	0	322	(6,065)	(5,744)
464 Victim Witness Assistance	1,130	517	12,873	0	(1,093)	489	869	10,844	0	209	147	0	25,985	4,919	30,905
465 Anti-Drug Abuse Enforcement	0	48	519	0	(2,406)	109	1,039	0	(1,855)	143	89	0	(2,314)	(5,763)	(8,077)
466 COMMET	0	0	78	0	101	0	0	0	0	31	0	0	210	73	283
478 Community Initiatives Fund Proj		276	4,664		1,219	1,042	1,371		149	257	29		9,007	1,499	10,505
477 Family Law Facilitator	0	0	687	0	963	0	941	0	0	231	89	0	2,911	945	3,856
483 Public Health Initiative	218	96	7,142		1,188	101	6,493		95	214	89		15,636	0	15,636
484 AIDS	181	48	2,987	0	618	296	840	3,378	0	149	0	0	8,497	(492)	8,004
485 AIDS Education	0	144	3,147	0	799	662	233	0	163	227	29	0	5,404	1,421	6,825
486 CMSP Wellness & Prevention		48	1,619		465	123	562		58	128	59		3,060	0	3,060
488 Family Planning	585	421	13,027	0	2,222	1,995	3,645	10,895	81	537	206	0	33,614	5,618	39,233
489 Narcotics Prosecution	0	0	7	0	9	0	0	0	0	3	0	0	19	(945)	(926)
492 Student Assistance Project	0	144	26	0	33	109	0	0	0	10	0	0	322	(2,843)	(2,521)
495 Child Health & Disability	121	144	11,136	0	1,445	385	2,070	4,726	178	267	118	0	20,571	8,237	28,807
499 Enhanced Case Management		192	638		(5,375)	139	932		(9)	208	118		(3,157)	0	(3,157)
Other Grants	222	0	3,057	0	3,906	384	0	0	0	1,205	0	167	8,941	5,013	13,954
713 General Liability Insurance	114	798	4,962	229	1,395	2,068	1,568	278	351	358	49	99,241	111,411	91,730	203,141
714 Workers Comp Insurance	114	887	2,924	350	830	581	233	278	180	138	79	0	6,594	2,591	9,184
715 Health Insurance	114	295	3,375	98	(1,142)	2,439	0	278	279	331	19	0	6,088	1,020	7,107
Veterans Memorial Buildings	9,191	0	0	0	0	0	0	88,096	0	0	0	0	97,287	13,442	110,729
Superintendent of Schools	0	0	21,615	0	27,624	0	0	0	0	6,522	0	0	57,781	10,785	68,566
Other	6,009	4,278	32,304	0	13,928	2,374	1,798	10,730	(281)	4,232	1,383	(1,563)	75,190	31,576	106,766
	683,964	572,480	1,648,977	184,067	649,872	180,073	595,828	2,232,821	341,597	134,818	58,820	442,016	7,705,533	1,064,800	8,770,334

